

2005**DECLARATION OF COSTS AND OTHER RELATED PROPERTY INFORMATION
AS OF 12:01 A.M., JANUARY 1, 2005**

This statement must be completed, signed, and filed with the Valuation Division, Board of Equalization, P.O. Box 942879, Sacramento, California 94279-0061, by March 1, 2005. Omit cents; round to the nearest dollar.

OFFICIAL REQUEST

This request is made in accordance with section 826 of the Revenue and Taxation Code. This property statement must be completed according to the instructions and filed with the Board of Equalization on or before March 1, 2005. If you do not file this statement, you may be subject to the penalty provided in section 830 of the Revenue and Taxation Code. Attached schedules are considered to be part of the statement. THIS STATEMENT IS SUBJECT TO AUDIT.



◀ **MAKE NECESSARY CORRECTIONS TO ADDRESS LABEL**

IMPORTANT: PLEASE ANSWER THE FOLLOWING QUESTIONS BEFORE COMPLETING THE ATTACHED FORMS.

As of January 1, 2005

- A. In the course of your business, did you own, lease, or use real or personal property in California? ☐ Yes ☐ No
(If yes, skip question B, complete Schedules B, B-0, B-1, C, D)
(If no, answer question B, sign and return only this page.)
- B. Were you conducting business in California? ☐ Yes ☐ No
(If yes, provide a copy of the most recent financial statements.)
(If no, sign and return only this front page form.)

Name, address and phone number of person to whom correspondence regarding this property statement should be addressed:

NAME

ADDRESS

TELEPHONE NUMBER

()

FAX NUMBER

()

List primary business activities generating revenue: _____

- Has your company taken a FASB write-down to reflect a reduction in the value of your fixed assets? ☐ Yes ☐ No
If a FASB write-down has been taken, do the costs reported in Schedule B reflect the write-down? ☐ Yes ☐ No

(✓) ENTITY TYPE: ☐ Proprietorship ☐ Partnership ☐ Corporation ☐ Other Change in ownership prior 12 months? ☐ Yes ☐ No

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete and covers all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named in the statement at 12:01 a.m. on January 1, 2005. If prepared by a person other than the taxpayer, this declaration is based on all information of which preparer has knowledge.

FULL LEGAL NAME OF BUSINESS

PRINTED NAME OF SIGNATORY

TITLE

SIGNATURE OF OWNER, PARTNER, OR CORPORATE OFFICER

DATE

2005

SIGNATURE OF AUTHORIZED REPRESENTATIVE

DATE

2005

FOR OFFICIAL USE ONLY

2005

Under the provisions of sections 826 and 830 of the Revenue and Taxation Code and section 901, Title 18, California Code of Regulations, the Board of Equalization requests that you file a property statement with this Board between January 1, 2005 and 5:00 p.m. on March 1, 2005. This property statement shall be completed in accordance with instructions included with the property statement and in the publication titled *Instructions for Reporting State-Assessed Property*, Publication 67-TR, for lien date 2005. If you do not have these instructions please let us know and a copy will be mailed to you. The phone number of the Valuation Division is (916) 322-2323.

Extensions of time for filing the property statement or any of its parts may be granted only on showing of good cause under a written request made prior to March 1, 2005. If you do not file this property statement timely, it may result in an added penalty of 10 percent of the assessed value as required by section 830 of the Revenue and Taxation Code.

All financial schedules must be completed in their entirety using Board supplied forms and filed by March 1, 2005; no schedules other than those supplied by the Board will be accepted without prior approval. Otherwise, a penalty of 10 percent under section 830 of the Revenue and Taxation Code, as described above, may be imposed.

If you are not required to file additional forms based on the answers to questions A and B on the front of this property statement, submit only the front page of this property statement as indicated.

REGARDING THE SCHEDULES TO BE FILED.

Book Cost: Book Cost equals original historical cost as recorded in the books and records of the business as described below.

Report book cost (100 percent of actual cost). Include excise taxes, sales and use taxes, freight in, installation charges, finance charges during construction, and all other relevant costs required to place the property in service. **Do not reduce costs for depreciation.** Accumulated depreciation is to be reported separately. Also report separately the details of any write-downs of cost, extraordinary damage or obsolescence, or any other information that may help the Board in estimating the fair market value of your property.

You have the option of substituting for Financial Schedules B to D inclusive, copies of schedules of corresponding information as filed in your annual report required by the California Public Utilities Commission or Federal Communications Commission.

NOTE: All replacement cost studies, obsolescence requests, and other voluntary information that assesses believe affects the value of their property must be filed with the property statement or by a date granted by a formal extension. If such information is not filed by that date, staff is not required to consider it in determining its unitary value recommendation.

2005

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SCHEDULE B — Plant and Equipment

COMPANY NAME	SBE NO.
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Has your company taken a FASB write-down to reflect a reduction in the value of your fixed assets? ☐ Yes ☐ No
If a FASB write-down has been taken, do the costs reported in Schedule B reflect the write-down? ☐ Yes ☐ No

LINE NO.	ACCOUNT NO.	ACCOUNT TITLE	CALIFORNIA			SYSTEM	
			BALANCE BEGINNING OF 2004	ADDITIONS	RETIREMENTS	BALANCE END OF 2004	BALANCE END OF 2004
		REAL ESTATE	\$	\$	\$	\$	\$
1		Land ^A					
2		Rights of Way, Easements, etc. ^A					
3							
4							
5		Buildings					
6		Misc. Structures & Leasehold Improvements					
7							
		PLANT ASSETS IN SERVICE					
8		**Licensed Motor Vehicles ^A					
9		Unlicensed Vehicles					
10		Furniture & Office Equipment					
11		General Purpose Computers					
12		**Computer Applications Software ^A					
13							
14							
		CENTRAL OFFICE EQUIPMENT (COE)					
15		Switches					
16							
17		Peripheral					
18							
		OUTSIDE PLANT — Cable, Conduit, Towers, etc.					
19							
20							
		CUSTOMER PREMISE EQUIPMENT (CPE)					
21							
22							
		MISCELLANEOUS WORK EQUIPMENT (describe)					
23							
24							
		OTHER					
25							
26							
		TOTAL IN SERVICE					
27							
28		BOE-600-A PROPERTY (LEASED EQUIPMENT)					
29		FUTURE USE PROPERTY					
30		CONSTRUCTION WORK IN PROGRESS					
31		MATERIALS & SUPPLIES					
32							
TOTAL			\$	\$	\$	\$	\$

DEPRECIATION RESERVE			CALIFORNIA
			BALANCE END OF 2004
33		All Tangible Property	
34		* Licensed Motor Vehicles	
35		* Computer Applications Software	

^A If additions and/or retirements are reported, a Statement of Land changes (form BOE-551) must be filed with the Valuation Division.
^{**} Property exempt from assessment.

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SCHEDULE B-0 — DISTRIBUTION OF COST

OVER FOR MORE COUNTIES

COMPANY NAME	SBENO.
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SECTION A – Complete this section if you have property located in only ONE (1) California county. See instructions for reporting State-Assessed Property - Telecommunications Resellers for a listing of county names and county numbers.

COUNTY NAME	COUNTY NO.
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SECTION B – Complete this section if you have property in two or more California counties. Forms BOE-532 and BOE-533 are not required.

LINE NO.	SCHEDULE B CALIFORNIA BALANCE END OF 2004	ACCOUNT TITLE	COUNTY NAME	COUNTY NAME	COUNTY NAME	COUNTY NAME
			COUNTY NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.
		REAL ESTATE	\$	\$	\$	\$
1		Land ^A				
2		Rights of Way, Easements, etc. ^A				
3						
4						
5		Buildings				
6		Misc. Structures & Leasehold Improvements				
7						
		PLANT ASSETS IN SERVICE				
8		**Licensed Motor Vehicles ^A				
9		Unlicensed Vehicles				
10		Furniture & Office Equipment				
11		General Purpose Computers				
12		**Computer Applications Software ^A				
13						
14						
		CENTRAL OFFICE EQUIPMENT (COE)				
15		Switches				
16						
17		Peripheral				
18						
		OUTSIDE PLANT — Cable, Conduit, Towers, etc.				
19						
20						
		CUSTOMER PREMISE EQUIPMENT (CPE)				
21						
22						
		MISCELLANEOUS WORK EQUIPMENT (describe)				
23						
24						
		OTHER				
25						
26						
		TOTAL IN SERVICE				
27		BOE-600-A PROPERTY (LEASED EQUIPMENT)				
28		FUTURE USE PROPERTY				
29		CONSTRUCTION WORK IN PROGRESS				
30		MATERIALS & SUPPLIES				
31						
32	\$	TOTAL	TOTAL	\$	\$	\$

^A Do not include Land, Rights of Way, Licensed Motor Vehicles and Computer Applications Software in the Distribution of Cost.
^{**} Property exempt from assessment.
Note: Nonoperating property should be reported on the Tangible Property List (form BOE-533). See *Instructions for Reporting State-Assessed Property* for detailed instructions.

2005

SCHEDULE B-0 — DISTRIBUTION OF COST

COMPANY NAME	SBENO.
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SECTION B – Complete this section if you have property in two or more California counties. Forms BOE-532 and BOE-533 are not required.

LINE NO.	COUNTY NAME	COUNTY NAME	COUNTY NAME	COUNTY NAME	COUNTY NAME	COUNTY NAME	COUNTY NAME	COUNTY NAME
	COUNTY NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.	COUNTY NO.
	\$	\$	\$	\$	\$	\$	\$	\$
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
30								
31								
32	\$	\$	\$	\$	\$	\$	\$	\$

Do not include Land, Rights of Way, Licensed Motor Vehicles and Computer Applications Software in the Distribution of Cost.

**SCHEDULE B-1 COST DETAIL OF DEPRECIABLE
PROPERTY AS OF LIEN DATE 2005****2005**

COMPANY NAME

SBE NO.

This page for **CALIFORNIA**

Attach separate sheet if needed.

CAL. YEAR OF ACQ.	BUILDINGS ORIGINAL COST
2004	
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
1988	
1987	
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1977	
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1974	
1973	
1972	
1971	
1970	
1969	
1968	
1967	
1966	
1965	
1964	
1963	
1962	
1961	
1960	
1959	
1958	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	MISC. STRUCTURES & LEASEHOLD IMPROVEMENTS ORIGINAL COST
2004	
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
1988	
1987	
1986	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	OUTSIDE PLANT ORIGINAL COST (I)
2004	
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
1988	
1987	
1986	
1985	
1984	
1983	
1982	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	DIGITAL COE-SWITCH ORIGINAL COST (I)
2004	
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
1988	
1987	
1986	
1985	
1984	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	MISC. WORK* EQUIPMENT ORIGINAL COST
2004	
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
1988	
1987	
1986	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	OTHER COMMUNICATION EQUIPMENT
2004	
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	CUSTOMER PREMISE EQUIPMENT
2004	
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	COE-PERIPHERAL ALL EXCEPT SWITCH ORIGINAL COST (I)
2004	
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
1990	
1989	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	FURNITURE & OFFICE EQUIPMENT ORIGINAL COST
2004	
2003	
2002	
2001	
2000	
1999	
1998	
1997	
1996	
1995	
1994	
1993	
1992	
1991	
Prior	
TOTAL	

CAL. YEAR OF ACQ.	GENERAL PURPOSE COMPUTERS* ORIGINAL COST	
2004		1998
2003		1997
2002		1996
2001		1995
2000		Prior
1999		TOTAL

2005**SCHEDULE C — BALANCE SHEET AND INCOME STATEMENT**

The following information is required.

Please provide a copy of your:

- December 31, 2004 Balance Sheet
- December 31, 2004 Income Statement

If the above financial statements are unavailable, please provide a copy of the most recent Balance Sheet and Income Statement.

If you do not provide a Balance Sheet or an Income Statement, you may be subject to a penalty as prescribed in California Revenue and Taxation Code section 830.

2005**SCHEDULE D — ADDITIONAL FORMS REQUIRED**

PLEASE ANSWER THE FOLLOWING QUESTIONS TO DETERMINE ADDITIONAL FORMS REQUIRED TO BE INCLUDED WITH YOUR PROPERTY STATEMENT FILING.

QUESTION	NO	YES	If YES Form(s) Required
1. Did you acquire any wireless communication sites during calendar year 2004 (notwithstanding assessment jurisdiction)?			BOE-516
2. Do you need to request an extension of time to file the Property Statement?			BOE-517-EXT
3. Do you wish to claim intangibles?			BOE-529-I
4. Do you own or lease fiber optic right of way, conduit, and/or cable?			BOE-534-FO
5. Do you own or lease land, or lease 100% of a building in California?			BOE-551
6. Do you have an ownership interest in an entire parcel of land that had a tax rate area different from that of the prior year?			BOE-551-TRA
7. Do you lease equipment, from others, that is located in California?			BOE-600-A BPE-600-B
8. Do you need to authorize a person to act as your designated representative regarding state-assessed property tax matters?			BOE-892

If you answered **yes** to any of the questions above, you are required to file the form(s) indicated. Property statement forms may be obtained by contacting the Valuation Division of the Board of Equalization at 916-322-2323 or on the Internet (see below).

INTERNET SITE DIRECTIONS

1. www.boe.ca.gov
2. Property Taxes
3. State-Assessed Properties Program
4. Property Statement Reporting Forms

If you do not complete and include the necessary form(s) in your property statement filing, it may result in a penalty as required by section 830 of the Revenue and Taxation Code.

